

C O P Y

in opinion

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CONCORD N.H.

December 18, 1957

Kenneth L. Cowan, Director
Division of Inheritance Taxes
State Tax Commission
Concord, New Hampshire

Re: Reciprocal Exemption of Bequests to American Red Cross

Dear Sir:

In a letter dated December 11, 1957, you referred to the reciprocal exemption provisions of RSA 86:6, and you inquire if a bequest by a domiciliary of New Hampshire to the American National Red Cross is subject to the legacy and succession tax. You give us to understand that the legatee is a corporation chartered by the Federal Government, with headquarters in the District of Columbia. Material contained in your file indicates that under the laws of the District a bequest to a New Hampshire charity made by a domiciliary in Washington would be exempt under the local law.

By RSA 21:4, the word "state" may be deemed to refer to and include the District of Columbia. In such circumstances the District may be found to be in full reciprocity with this State within the meaning of RSA 86:6; and it follows that the bequest under consideration is not subject to the legacy and succession tax.

Your file is returned.

Very truly yours,

Warren E. Waters
Deputy Attorney General

WEW/aml